L.I. 2513

REVENUE ADMINISTRATION REGULATIONS, 2025

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REVENUE ADMINISTRATION REGULATIONS, 2025

IN exercise of the power conferred on the Minister responsible for Finance by subsection (1) of section 107 of the Revenue Administration Act, 2016 (Act 915), these Regulations are made this 21st day of July, 2025.

PART ONE - TAXPAYER IDENTIFICATION NUMBER, PAYMENT OF TAXES AND PRIVATE AND CLASS RULINGS

Preliminary Provision

Purpose of Part One

1. The purpose of this Part is to provide for

(a) the integration of the Taxpayer Identification Number system with the National Identity Register or any other numbering system for identification of a person for tax purposes;

(b) the coordinated joint administration of the Taxpayer Identification Number or common numbering system by the Authority and other public bodies;

(c) the manner and form for the payment of taxes; and

(d) private and class rulings.

Taxpayer Identification Number

Application of regulations 3 to 8

2. Regulations 3 to 8 apply to an individual who

(a) is liable to pay tax; or

(b) conducts official business with institutions specified in the First Schedule to the Act.

Identification of taxpayer

3. For the purpose of paragraph *(a)* of subsection (1) of section 10 of the Act, the Commissioner-General shall use the personal identification number of a national identity card issued by the National Identification Authority under the National Identification Authority Act, 2006 (Act 707) or any other numbering system for the identification of an individual for tax purposes.

Application for Taxpayer Identification Number

4. Despite regulation 3, an individual who is not eligible to be issued with a national identity card shall apply to the Commissioner-General for a Taxpayer Identification Number in accordance with section 12 of the Act.

Invalidity of national identity card

5. (1) Where the National Identification Authority cancels a national identity card in accordance with section 34 of the National Identity Register Act, 2008 (Act 750) or for any other reason, the National Identification Authority shall, within fifteen days after taking the decision, inform the Commissioner-General.

(2) The Executive Secretary shall give notice to the Commissioner-General immediately an individual applies for a change to the information used for acquiring a national identity card.

Management of the Taxpayer Identification Number System

6. The Commissioner-General shall maintain a Taxpayer Identification Number System using the National Identity Register for the purpose of taxation.

Exchange of information

7. (1) The Commissioner-General may exchange information with the National Identification Authority and other public bodies for the purpose of maintaining the integrity of the National Identity Register.

(2) The Executive Secretary shall provide the Commissioner-General with information periodically in a format requested by the Commissioner-General.

Access to the National Identity Register

8. The Executive Secretary shall provide the Commissioner-General with access to information in the National Identity Register for tax purposes only.

Payment of Taxes

Manner and form in which tax is paid

9. (1) A person may pay tax to the Authority through

(a) a designated bank;

(b) a third party authorised by the Commissioner-General; or
(c) any other means authorised by the Commissioner-General.

(2) Payment under subregulation (1) may be made by
(a) cash, cheque or banker's draft;
(b) direct transfers from the bank of the taxpayer;
(c) electronic payment including mobile money transfers;
(d) debit and credit cards; or
(e) any other means approved by the Commissioner-General.

Acceptance of payment of taxes

10. (1) The Commissioner-General may, in writing, designate a bank or authorise a third party to accept the payment of taxes on behalf of the Authority.

(2) A designated bank or authorised third party may apply to the Commissioner-General as set out in the First Schedule to accept the payment of taxes on behalf of the Authority.

(3) The Commissioner-General may, in designating a bank, authorising a third party under subregulation (1) or approving an application under subregulation (2), consider the following:
(a) the degree of automation of the designated bank or authorised third party;
(b) the possession of software application to facilitate the transfer of money;
(c) the presence of the designated bank or the authorised third party throughout the country;
(d) the past record of the designated bank or the authorised third party; and
(e) any other factor the Commissioner-General may consider necessary.

(4) The Commissioner-General shall, within sixty days after the receipt of an application under subregulation (2), inform the applicant in writing of the decision of the Commissioner-General to approve or reject the application.

(5) Where the Commissioner-General rejects an application under subregulation (2), the Commissioner-General shall inform the applicant, in writing, of the reason for the rejection.

Obligations of designated bank or authorised third party

11. (1) A designated bank or an authorised third party shall accept the payment of taxes in the following manner:

(a) use the approved Government of Ghana payment portal for the receipt of payment of taxes;

(b) issue a taxpayer with a receipt for taxes paid; and

(c) transfer the taxes received to the Authority within forty-eight hours.

(2) Despite paragraph *(c)* of subregulation (1), the Commissioner-General may, at the end of the year or in any other circumstance, direct, in writing, a designated bank or an authorised third party to transfer the taxes received to the Authority within a period of less than forty-eight hours.

(3) A designated bank or an authorised third party shall submit to the Commissioner-General daily, weekly, monthly and annual reports of taxes received.

(4) Where a designated bank or an authorised third party contravenes paragraph *(a) or (b)* of subregulation (1) or subregulation (3), the Commissioner-General shall

(a) within a period determined by the Commissioner-General after the detection of the contravention, give the designated bank or the authorised third party an opportunity to remedy the contravention; and

(b) withdraw the approval of the designated bank or the authorised third party, where the contravention persists.

(5) Where a designated bank or an authorised third party contravenes paragraph *(c)* of subregulation (1), the designated bank or authorised third party shall pay interest on the amount till the date of the transfer.

(6) The interest in subregulation (5) shall be calculated in accordance with section 71 of the Act.

Publication of list of designated banks or authorised third parties

12. The Commissioner-General may publish in the *Gazette*, on the website of the Authority or in any other media of nationwide circulation, the list of

(a) designated banks;
(b) delisted banks;
(c) authorised third parties; and
(d) delisted third parties.

Private and Class Rulings

Application for a private or class ruling

13. (1) A person may, in writing, apply to the Commissioner-General for a private or class ruling in accordance with section 103 of the Act and this Part.

(2) An application under subregulation (1) shall

(a) be as set out in the Second Schedule;
(b) be accompanied with the prescribed fee;
(c) disclose all relevant facts, documents and circumstances relating to the arrangement for which the ruling is sought;
(d) state the tax law or laws in respect of which the ruling is sought;
(e) state the provisions of the law, if any, which are relevant to the issues raised in the application; and
(f) state any other information that the Commissioner-General may require.

(3) The Commissioner-General shall, within forty days after receipt of the application, respond to the request of the applicant.

Declaration

14. An applicant shall, in an application for a private or class ruling, declare that the information disclosed in the application is true and comprehensive to the best of the knowledge and belief of the applicant.

Withdrawal of application

15. (1) An applicant for a private or class ruling may, by notice in writing to the Commissioner-General, withdraw the application made

under regulation 13 at any time before the Commissioner-General makes a ruling on the application.

(2) Where the application is a joint application requesting for a class ruling, a withdrawal of the application by a party to the joint application shall not be treated as a withdrawal of the application of the other party to the joint application, unless the Commissioner-General considers that the withdrawal

(a) materially affects the arrangement identified in the application; or

(b) results in insufficient information in relation to the application.

Assumption in making private or class ruling

16. (1) For the purpose of subsection (2) of section 105 of the Act, where the Commissioner-General considers that the accuracy of a private or class ruling will depend on an assumption to be made on a future event or other matters, the Commissioner-General may

(a) make the assumptions that the Commissioner-General considers appropriate; or

(b) decline to make the ruling and give reasons.

(2) The Commissioner-General shall not make assumptions on information which the applicant can provide.

Miscellaneous Provisions

Interpretation

17. In this Part, unless the context otherwise requires,

"bank" means a body corporate which engages in deposit-taking business and is issued with a banking licence in accordance with the Bank and Specialised Deposit-Taking Institutions Act, 2016 (Act 930);

"common numbering system" means the national identity card numbering system;

"Executive Secretary" means the Executive Secretary of the National Identification Authority appointed under section 11 of the National Identification Authority Act, 2006 (Act 707);

"National Identification Authority" means the National Identification Authority established under section 1 of the National Identification Authority Act, 2006 (Act 707);

"national identity card" means an identity card with a personal identification number issued by the National Identification Authority for purposes of identification of an individual to whom the card is issued;

"National Identity Register" means the National Identity Register established under section 2 of the National Identity Register Act, 2008 (Act 750); and

"third party" means a payment platform other than a bank.

PART TWO - INDEPENDENT TAX APPEALS PROCEDURE

Preliminary Provision

Purpose of Part Two

18. The purpose of this Part is to provide the procedure for the Independent Tax Appeals Board referred to in subsection (1) of section 44 of the Act.

Independent Tax Appeals Board

Functions of the Appeals Board

19. In accordance with paragraph 2 of the Fourth Schedule to the Act, the Appeals Board shall hear and determine appeals against objection decisions under section 43 of the Act.

Powers of the Appeals Board

20. (1) For the purpose of regulation 19, the Appeals Board may

(a) take evidence on oath;

(b) proceed with the hearing of the appeal in the absence of a party who is duly served with notice of the proceedings;

(c) adjourn hearing of the proceedings; or

(d) consolidate two or more appeals

(i) at the request of the parties; or

(ii) where the Appeals Board considers it necessary.

(2) For the purpose of this regulation, notice of proceedings is duly served on a party, if the notice is served not less than three clear days before the day the proceedings are held.

Disclosure of interest

21. (1) In furtherance of subparagraph (1) of paragraph 6 of the Fourth Schedule to the Act, a member of the Appeals Board who has an interest in a matter for consideration by the Appeals Board shall, in writing, disclose to the Appeals Board the nature of the interest.

(2) For the purpose of subregulation (1), "interest" includes a pecuniary benefit that directly or indirectly accrues to

(a) a member of the Appeals Board;

(b) a nominee of a member of the Appeals Board; or

(c) a close relation of a member of the Appeals Board including a parent, spouse, child or friend in respect of a past, present or prospective consideration.

(3) For the purpose of subregulation (2),

(a) "friend" means a person that a member of the Appeals Board has a past or present close bond with or a feeling of affection for that extends beyond a casual acquaintance or a professional interaction and that is close enough to

(i) reasonably call into question the judgment in the decision-making of the member of the Appeals Board; or

(ii) create a conflict of interest; and

(b) "nominee" means a person who receives a benefit at the election of a member of the Appeals Board.

Submission of Notice of Appeal and Memorandum of Appeal

Submission of Notice of Appeal

22. For the purpose of subsection (1) of section 44 of the Act, a person who is dissatisfied with the decision of the Commissioner-General in respect of an objection under section 43 of the Act, shall

(a) submit

(i) a Notice of Appeal to the Appeals Board as set out in Form One of the Third Schedule;

(ii) the objection decision; and
(iii) copies of documents to be relied on; and
(b) pay the prescribed fee.

Mode and time for submission of Notice of Appeal

23. (1) A person shall, within thirty days from the date of service of the objection decision on the person, submit to the Executive Secretary
(a) not less than six hard copies of, or
(b) by electronic means,
a Notice of Appeal for submission to the Appeals Board.

(2) The Executive Secretary shall stamp and file a Notice of Appeal on the day of receipt of the Notice of Appeal, where hard copies of the Notice of Appeal are submitted.

(3) The Executive Secretary shall, by electronic means, establish and operate a system for
(a) electronic filing of a Notice of Appeal,
(b) electronic service of a Notice of Appeal, and
(c) electronic payments by an appellant
where an electronic copy of a Notice of Appeal is submitted.

(4) For the purpose of subregulation (3), the Executive Secretary may provide guidelines concerning
(a) the resolution of difficulties, including correction of errors, amendment of documents and procedure on a breakdown or an interruption of the electronic means of submitting a Notice of Appeal;
(b) secrecy to be maintained by a person who uses electronic means of submitting a Notice of Appeal; and
(c) any other matter necessary for submitting a Notice of Appeal by electronic means, including those referred to in subsection (2) of section 26 of the Electronic Transactions Act, 2008 (Act 772).

(5) A Notice of Appeal is considered to be submitted by electronic means by a party and received by the Executive Secretary when the Executive Secretary stamps and acknowledges receipt of the Notice of Appeal.

(6) The Executive Secretary shall stamp and acknowledge receipt of a Notice of Appeal submitted electronically on the day of receipt of the Notice of Appeal.

(7) The date on which the Executive Secretary stamps and acknowledges receipt of a Notice of Appeal is the date of submission of the Notice of Appeal.

(8) The Executive Secretary may authorise a copy of the Notice of Appeal submitted electronically to be printed.

(9) In a proceeding before the Appeals Board, a copy of an electronic Notice of Appeal printed under subregulation (8) is conclusive evidence of the nature and contents of the Notice of Appeal, unless the contrary is proved.

Submission of Memorandum of Appeal

24. (1) An appellant shall, within fourteen days after the date of submission of a Notice of Appeal, submit to the Executive Secretary

(a) not less than six hard copies of, or

(b) by electronic means

a Memorandum of Appeal for submission to the Appeals Board.

(2) The Executive Secretary shall stamp and file a Memorandum of Appeal on the day of receipt of the Memorandum of Appeal, where hard copies of the Memorandum of Appeal are submitted.

(3) The Executive Secretary shall, by electronic means, establish and operate a system for

(a) electronic filing of a Memorandum of Appeal, and

(b) electronic service of a Memorandum of Appeal

where an electronic copy of a Memorandum of Appeal is submitted.

(4) For the purpose of subregulation (3), the Executive Secretary may provide guidelines concerning

(a) the resolution of difficulties, including correction of errors, amendment of documents and procedure on breakdown or interruption of the electronic means of submitting a Memorandum of Appeal;

(b) secrecy to be maintained by a person who uses electronic means of submitting a Memorandum of Appeal; and

(c) any other matter necessary for submitting a Memorandum of Appeal by electronic means, including those referred to in subsection (2) of section 26 of the Electronic Transactions Act, 2008 (Act 772).

(5) A Memorandum of Appeal is considered to be submitted by electronic means by a party and received by the Executive Secretary when the Executive Secretary stamps and acknowledges receipt of the Memorandum of Appeal.

(6) The Executive Secretary shall stamp and acknowledge receipt of a Memorandum of Appeal submitted electronically, on the day of receipt of the Memorandum of Appeal.

(7) The date on which the Executive Secretary stamps and acknowledges receipt of a Memorandum of Appeal is the date of submission of the Memorandum of Appeal.

(8) The Executive Secretary may authorise a copy of the Memorandum of Appeal submitted electronically to be printed.

(9) In a proceeding before the Appeals Board, a copy of an electronic Memorandum of Appeal printed under subregulation (8) is conclusive evidence of the nature and contents of the Memorandum of Appeal, unless the contrary is proved.

(10) A Memorandum of Appeal comprises

(a) the Statement of Case; and

(b) written statements on oath of witnesses, if any.

Application for extension of time to submit Notice of Appeal or Memorandum of Appeal

25. (1) An appellant may,

(a) before the expiration of the period specified under subsection (1) of section 44 of the Act, apply in writing, to the Appeals Board for an extension of time within which to submit a Notice of Appeal; or

(b) within three days after the period indicated for the submission of a Memorandum of Appeal under

subregulation (1) of regulation 24, apply, in writing, to the Appeals Board for an extension of time within which to submit the Memorandum of Appeal.

(2) The Appeals Board may, for a reasonable cause, extend the period for the submission of

(a) a Notice of Appeal for not more than five days after the period indicated for the submission of a Notice of Appeal in subregulation (1) of regulation 23; and

(b) a Memorandum of Appeal for not more than five days after the period indicated for the submission of a Memorandum of Appeal in subregulation (1) of regulation 24.

(3) The Appeals Board shall, within three days after taking a decision on an application for extension of time under this regulation, communicate the decision to the appellant.

Service of copies of Notice of Appeal and Memorandum of Appeal on Commissioner-General

26. The Executive Secretary shall serve on the Commissioner-General a copy of

(a) a Notice of Appeal, or

(b) a Memorandum of Appeal

within three days after receipt of the Notice of Appeal or the Memorandum of Appeal from the appellant.

Scope of Appeal and Effect of Decision

Scope of appeal

27. An appellant is bound by the grounds of appeal stated in a Notice of Appeal, unless otherwise permitted by the Appeals Board.

Effect of a decision of the Appeals Board

28. (1) Subject to subsection (2) of section 44 of the Act, a decision of the Appeals Board is binding on the parties.

(2) Unless the court otherwise orders, an appeal to the court does not operate as a stay of execution of an order of the Appeals Board.

Appeal Response

Submission of Appeal Response by Commissioner-General to the Appeals Board

29. (1) The Commissioner-General shall, within fourteen days after service of a copy of a Memorandum of Appeal on the Commissioner-General, submit to the Appeals Board

(a) not less than six hard copies of, or

(b) by electronic means

an Appeal Response.

(2) The Executive Secretary shall stamp and file an Appeal Response on the day of receipt of the Appeal Response, where hard copies of the Appeal Response are submitted.

(3) The Executive Secretary shall, by electronic means, establish and operate a system for

(a) electronic filing of an Appeal Response, and

(b) electronic service of an Appeal Response

where an electronic copy of an Appeal Response is submitted.

(4) For the purpose of subparagraph (3), the Executive Secretary may provide guidelines concerning

(a) the resolution of difficulties, including correction of errors, amendment of documents and procedure on breakdown or interruption of the electronic means of submitting an Appeal Response;

(b) secrecy to be maintained by a person who uses electronic means of submitting an Appeal Response; and

(c) any other matter necessary for submitting an Appeal Response by electronic means, including those referred to in subsection (2) of section 26 of the Electronic Transactions Act, 2008 (Act 772).

(5) An Appeal Response is considered to be submitted by electronic means by a party and received by the Executive Secretary when the Executive Secretary stamps and acknowledges receipt of the Appeal Response.

(6) The Executive Secretary shall stamp and acknowledge receipt of an Appeal Response submitted electronically on the day of receipt of the Appeal Response.

(7) The date on which the Executive Secretary stamps and acknowledges receipt of an Appeal Response is the date of submission of the Appeal Response.

(8) The Executive Secretary may authorise a copy of the Appeal Response submitted electronically to be printed.

(9) In a proceeding before the Appeals Board, a copy of an electronic Appeal Response printed under subregulation (8) is conclusive evidence of the nature and contents of the Appeal Response, unless the contrary is proved.

Application for extension of time to submit Appeal Response

30. (1) The Commissioner-General shall, before the expiration of the period specified under subregulation (1) of regulation 29, apply in writing to the Appeals Board for an extension of time to submit the Appeal Response.

(2) Further to an application made under subregulation (1), the Appeals Board may, for reasonable cause, extend the period for submission of an Appeal Response for not more than five days after the Commissioner-General is notified of the decision of the Appeals Board.

(3) The Appeals Board shall, within three days after taking a decision on an application made under subregulation (1), communicate the decision to the Commissioner-General.

Service of Appeal Response by the Executive Secretary

31. The Executive Secretary shall, within three days after the Appeal Response is stamped and filed, serve a copy of the Appeal Response under regulation 29 on the appellant.

Request for additional documents

32. The Appeals Board may, at any time during the hearing of an appeal, request a party to submit to the Appeals Board any additional document that, in the opinion of the Appeals Board, is in the possession or control of the party.

Documents Only Procedure, Amendment to Process and Adjournment of Hearing

Documents Only Procedure

33. (1) The parties to an appeal under section 44 of the Act may, at any time before the commencement of the hearing of the appeal, apply to the Appeals Board for the determination of the appeal by the Notice of Appeal (Documents Only Procedure) as set out in Form Two of the Third Schedule.

(2) The determination of an appeal by the Notice of Appeal (Documents Only Procedure) dispenses with an oral hearing of the appeal.

(3) For the purpose of this regulation, the decision of the Appeals Board shall be based only on the documents submitted by the parties.

(4) For the purpose of subregulation (3), the documents to be submitted are the processes filed by the parties to the appeal which include

(a) the Notice of Appeal;

(b) the Memorandum of Appeal;

(c) the Appeal Response; and

(d) any other document or process the Appeals Board may request.

Amendment to process

34. (1) A party to an appeal may amend a process filed by the party at any time of the hearing,

(a) with leave of the Appeals Board; and

(b) subject to payment of the cost the Appeals Board may award.

(2) An amendment under subregulation (1) shall not be used to completely change the case of a party.

Adjournment of hearing

35. For the purpose of paragraphs *(b)* and *(c)* of subregulation (1) of regulation 20, where an appellant is absent from a hearing, the Appeals Board may adjourn the hearing to another date and time if the appellant proves to the satisfaction of the Appeals Board that the appellant was

prevented from attending or caused not to be represented at the hearing of the appeal on the date and the time fixed for hearing due to

(a) the absence of the appellant from the country;

(b) sickness; or

(c) any other reasonable cause as determined by the Appeals Board.

Procedure of the Appeals Board

Appearance before the Appeals Board

36. For the purposes of

(a) giving evidence,

(b) producing a book, a document or any other thing,

(c) an application for extension of time, or

(d) an application for reinstatement of appeal

in proceedings before the Appeals Board, the Appeals Board may summon a person who is in the country or abroad to appear before the Appeals Board in person, by affidavit, by electronic communication or by any other means that the Appeals Board may determine.

Mode of giving evidence

37. (1) A party to a proceeding on appeal may give evidence before the Appeals Board by

(a) oral means;

(b) affidavit;

(c) video link; or

(d) any other means that the Appeals Board may determine.

(2) An appeal shall be held *in camera*.

(3) Where the Appeals Board considers it necessary for the purpose of avoiding expense or delay, the Appeals Board may receive the evidence of a party by

(a) affidavit; or

(b) administering interrogatories.

(4) Where interrogatories are administered, a party shall, within seven days after the interrogatories have been administered, make a full and true reply to the interrogatories.

(5) An interrogatory shall not contain a new matter that was not submitted under section 42 of the Act to the Commissioner-General for consideration.

Burden of proof in appeal

38. (1) The burden of proof in proceedings on appeal is, in accordance with subsection (1) of section 92 of the Act, on the appellant.

(2) Despite subregulation (1), the burden of proof with respect to the imposition of a penalty, including

(a) in proceedings on appeal under the recovery of a penalty, or

(b) in proceedings on appeal for the recovery of a penalty,

is, in accordance with subsection (2) of section 92 of the Act, on the Commissioner-General to show non-compliance with the provisions of the tax law.

Nature of proceedings of the Appeals Board

39. (1) Proceedings of the Appeals Board shall be held in a judicial manner.

(2) A party to proceedings before the Appeals Board shall be given reasonable opportunity to

(a) present the case of the party; and

(b) inspect any documents in relation to the proceedings.

Withdrawal of appeal

40. (1) An appellant may, with stated reasons,

(a) withdraw the appeal at any time before the hearing of the appeal by filing a Notice of Discontinuance Before the Appeal as set out in Form Three of the Third Schedule; or

(b) with the leave of the Appeals Board, withdraw the appeal at any time during the hearing of the appeal by filing a Notice of Discontinuance During the Appeal as set out in Form Four of the Third Schedule.

(2) A Notice of Discontinuance Before the Appeal and Notice of Discontinuance During the Appeal shall be signed by

(a) the appellant; or

(b) a representative of the appellant.

(3) Where an appeal is withdrawn before the hearing of the appeal or during the hearing of the appeal, a fresh appeal shall not be filed in respect of the same matter.

Settlement of appeal

41. (1) The parties to an appeal may, in writing, apply to the Appeals Board for approval for the parties to settle the appeal by the parties.

(2) Where an application under subregulation (1) is approved, the parties to the appeal shall settle the appeal within fourteen days after the approval is given.

(3) The parties to the appeal shall, within fourteen days after a settlement under subregulation (2), file a report in writing of the settlement with the Appeals Board.

(4) The Appeals Board may approve a partial settlement of an appeal where the Appeals Board considers appropriate.

(5) The report of a settlement or a partial settlement of an appeal shall include the settlement and any other information the Appeals Board may request.

(6) The report of a settlement or a partial settlement of an appeal shall be signed by

(a) the parties; or

(b) the representatives of the parties.

(7) The parties shall submit the terms of settlement of an appeal under this regulation to the Appeals Board for adoption as the decision of the Appeals Board.

Concession of appeal

42. (1) The Commissioner-General may concede an appeal

(a) at any time before the hearing of the appeal, by filing a Notice of Concession Before the Appeal as set out in Form Five of the Third Schedule; or

(b) at the hearing of the appeal, with the leave of the Appeals Board, by filing a Notice of Concession At the Appeal as set out in Form Six of the Third Schedule.

(2) The Commissioner-General shall state a reason for conceding an appeal in the Notice of Concession Before the Appeal and Notice of Concession At the Appeal.

(3) A notice of concession before the appeal and notice of concession at the appeal shall be signed by

(a) the Commissioner-General; or

(b) a representative of the Commissioner-General, appointed in writing by the Commissioner-General.

Failure of appellant to appear or proceed

43. (1) Where an appellant or a person duly appointed by the appellant fails, without reasonable cause, to appear for the hearing of the appeal, the Appeals Board may

(a) strike out the appeal; or

(b) consider the appeal in the manner that the Appeals Board considers appropriate.

(2) Where an appellant fails, without reasonable cause, to proceed with the appeal or comply with a directive of the Appeals Board, the Appeals Board may strike out the appeal.

(3) The Appeals Board shall, by notice in writing, communicate the decision of the Appeals Board under subregulations (1) and (2) to the appellant within fourteen days after taking the decision.

Failure of Commissioner-General to appear or proceed

44. (1) Where the Commissioner-General fails, without reasonable cause,

(a) to appear for the hearing of the appeal,

(b) proceed with the hearing of the appeal, or

(c) comply with a directive of the Appeals Board,

the Appeals Board may determine the appeal.

(2) The Appeals Board shall, by notice in writing, communicate the decision of the Appeals Board under subregulation (1) to the Commissioner-General within fourteen days after taking the decision to determine the appeal.

Reinstatement of appeal

45. (1) Where the Appeals Board

(a) strikes out an appeal under paragraph *(a)* of subregulation (1) of regulation 43, or

(b) determines an appeal under subregulation (1) of regulation 44,

the appellant or the Commissioner-General may, within fourteen days after the date of receipt of the notice of the decision, apply in writing to the Appeals Board for a reinstatement of the appeal.

(2) The Appeals Board may, within ten days, reinstate an appeal and give directions as the Appeals Board considers appropriate.

Voting of the Appeals Board

46. (1) A matter before the Appeals Board may be decided by

(a) unanimity of the members of the panel of the Appeals Board; or

(b) a majority of the members of the panel of the Appeals Board.

(2) For the purpose of subparagraph (3) of paragraph 5 of the Fourth Schedule to the Act, where a member of a panel

(a) ceases to be a member, or

(b) is absent for three consecutive sittings of the panel, the chairperson of the Appeals Board shall assign another member of the Appeals Board to replace the member on the panel for the proceedings to continue.

(3) A member of the Appeals Board who is replaced under paragraph *(b)* of subregulation (2) ceases to be a member of the panel.

(4) The decision of a panel is, in accordance with subparagraph (6) of paragraph 5 of the Fourth Schedule to the Act, considered as the decision of the Appeals Board.

Decisions of the Appeals Board

47. (1) A decision of the Appeals Board in an appeal shall be in writing, state the reason for the decision and include

(a) a finding on a material question of law;

(b) a finding on a material question of fact; and

(c) a reference to the evidence or other material on which the finding is based.

(2) A decision of the Appeals Board shall be made within thirty days after the hearing of the appeal.

(3) The Appeals Board may

(a) confirm, reduce, increase or annul the assessment appealed against; or

(b) make any other order that the Appeals Board considers fit.

(4) For the purpose of subparagraph (6) of paragraph 5 of the Fourth Schedule to the Act, the Appeals Board shall not vary a decision of a panel of the Appeals Board.

Publication of decisions of the Appeals Board

48. (1) The Appeals Board shall, within fourteen days after making a decision, publish the decision of the Appeals Board in a form, manner and place that the Appeals Board considers appropriate.

(2) A publication under subregulation (1) is evidence of the decision of the Appeals Board in a court without further proof of authentication.

Miscellaneous Provisions

Non-disclosure of trade secrets or confidential information

49. Subject to the Right to Information Act, 2019 (Act 989), the Appeals Board shall not disclose a trade secret or confidential information in the performance of the functions of the Appeals Board.

Costs

50. In an appeal before the Appeals Board, each party shall bear

(a) the cost of conducting the case of the party; and

(b) the cost the Appeals Board may, in the interest of justice, award against the party.

Interpretation

51. In this Part, unless the context otherwise requires,

"Appeal Response" means

(a) a Statement of Case including the reasons for the objection decision; and

(b) any other document that is necessary for the hearing of the appeal;

"Documents Only Procedure" means a hearing that excludes oral evidence;

"electronic communication" means a communication by means of electronic record including email or any other electronic means determined by the Appeals Board;

"electronic record" includes data generated, sent, received or stored by electronic means;

"Executive Secretary" means the Executive Secretary to the Independent Tax Appeals Board designated by the Minister under subsection (2) of section 8 of the Act;

"Memorandum of Appeal" means the Statement of Case and written statements on oath of witnesses;

"Notice of Appeal" means the notice set out in Form One of the Third Schedule that is filed with the Appeals Board by an appellant who is dissatisfied with the tax decision of the Commissioner-General;

"objection decision" means the decision of the Commissioner-General with respect to an objection to a tax decision;

"reasonable cause" means a circumstance including

(a) ill-health, certified by a licensed medical officer,

(b) bereavement due to death of a parent, a spouse, a child or a sibling, or

(c) absence from the country that makes a party unable to comply with a provision of these Regulations; and

"Statement of Case" means the full case and arguments to be advanced by a party including all relevant authorities and references to the decided cases and the statute law upon which the party relies.

SCHEDULES

FIRST SCHEDULE

(regulation 10 (2))

APPLICATION TO ACCEPT PAYMENT OF TAXES ON BEHALF OF THE GHANA REVENUE AUTHORITY

GRA

DATE | | | | | | |

TAX IDENTIFICATION NUMBER | | | | | | | | | | |

NAME

ADDRESS

In accordance with subregulation (2) of regulation 10 of the Revenue Administration Regulations, 2025 (L.I.…), we apply to be considered as a designated bank or an authorised third party for the receipt of taxes on behalf of the Ghana Revenue Authority.

.....

.....

.....

.....

Name: ..... Signature: .....

SECOND SCHEDULE

(regulation 13 (2)(a))

APPLICATION FOR A PRIVATE OR CLASS RULING

Name of Person(s): .....
.....

Taxpayer Identification Number(s) / National Identity Card Number(s): .....
.....

Tax Office(s): .....

Address(es):

Postal: .....
Location: .....

Type(s) of Business(es): .....
.....

Purpose of the Application: .....

Subject Matter (Issue): .....

Signature(s) of Applicant(s): .....

Date: .....

Attach all relevant documents

I/We .....

hereby certify that all the above information is true to the best of my/our knowledge and belief.

FOR OFFICIAL USE ONLY

Date Received: _____

Registration Number: .....

Received by: .....

.....

Signature: .....

Date: .....

THIRD SCHEDULE

Form One

(regulations 22 (a)(i) and 51)

NOTICE OF APPEAL
INDEPENDENT TAX APPEALS BOARD

Appeal No: .....
(To be endorsed by the Independent Tax Appeals Board)

Between .....(Appellant)

And

The Commissioner-General, Ghana Revenue Authority .....(Respondent)

1. TAKE NOTICE that the Appellant being dissatisfied with the objection decision of the Respondent dated ....., do appeal to the Appeals Board upon the grounds set out in paragraph 2 and will, at the hearing of the Appeal, seek the relief(s) set out in paragraph 3.

The Appellant further states that the particulars of the Decision of the Respondent against which this appeal is made are set out in paragraph 4.

2. **GROUNDS OF APPEAL**

(a) .....

(b) .....

(c) .....

(d) .....

3. **RELIEFS SOUGHT**

(a) .....

(b) .....

(c) .....

(d) .....

(e) .....

4. **PARTICULARS** of the Appellant, tax decision of the Respondent, objection of Appellant to the tax decision and objection decision of Respondent.

(a) Details of Appellant

(i) Name: .....

(ii) Address: .....

(iii) Taxpayer Identification Number or National Identity Card number:

.....

(iv) Email: .....

(b) Details of Representative of Appellant

(i) Name: .....

(ii) Address: .....

(iii) Taxpayer Identification Number or National Identity Card number:

.....

(iv) Email: .....

(c) Details of tax decision of Respondent

(i) Reference number: .....

(ii) Date tax decision of Respondent was served on Appellant: .....

(d) Details of objection of Appellant to tax decision of Respondent

(i) Reference number: .....

(ii) Date objection of Appellant is served on Respondent: .....

(e) Details of objection decision of Respondent

(i) Reference number: .....

(ii) Date objection decision of Respondent was served on Appellant: .....

(f) Tax law(s) and any other relevant authorities relating to the tax decision, objection to the tax decision or objection decision:

(i) .....

(ii) .....

(iii) .....

(Please use additional sheets if necessary)

(g) Relevant year(s) of assessment: .....

Name of Appellant or representative of Appellant: .....

Signature:.....Date:.....

FOR OFFICE USE ONLY

Date of receipt by Executive Secretary: .....

Time of receipt: .....

Executive Secretary:

Name: .....

Signature: .....

.....

ITAB Official Stamp

Form Two

(regulation 33 (1))

NOTICE OF APPEAL (DOCUMENTS ONLY PROCEDURE)

INDEPENDENT TAX APPEALS BOARD

Appeal No: .....
(To be endorsed by the Independent Tax Appeals Board)

Between .....(Appellant)

And

The Commissioner-General, Ghana Revenue Authority .....(Respondent)

1. TAKE NOTICE that the Appellant being dissatisfied with the objection decision of the Respondent, ...

.....

dated ....., do appeal to the Independent Tax Appeals Board upon the grounds set out in paragraph 2 and will at the hearing of the appeal seek the relief(s) set out in paragraph 3.

The Appellant further states that the particulars of the Objection Decision of the Respondent against which this appeal is made are set out in paragraph 4. The names and addresses of persons directly affected by the appeal are set out in paragraph 4.

2. **GROUNDS OF APPEAL**

(a) .....

(b) .....

(c) .....

(d) .....

(e) .....

3. **RELIEFS SOUGHT**

(a) .....

(b) .....

(c) .....

(d) .....

(e) .....

4. **PARTICULARS OF** the Appellant, tax decision of the Respondent, objection of Appellant to the tax decision and objection decision of Respondent.

(a) **Details of Appellant**

(i) Name:.....

(ii) Address:.....

(iii) Taxpayer Identification Number or National Identity Card number: .....

(iv) Date of service of objection decision: .....

(v) Email address: .....

(b) **Details of Representative of Appellant**

(i) Name: .....

(ii) Address: .....

(iii) Taxpayer Identification Number or National Identity Card number: .....

(iv) Email address: .....

(c) **Details of tax decision of Respondent**

(i) Reference number: .....

(ii) Date of service of tax decision of Respondent on Appellant: .....

(d) **Details of objection of Appellant to tax decision of Respondent**

(i) Reference number: .....

(ii) Date of service of objection of Appellant on Respondent: .....

(e) **Details of objection decision of Respondent**

(i) Reference number: .....

(ii) Date served on Appellant: .....

(f) **Tax laws and any other relevant authorities relating to the tax decision, objection to the tax decision or objection decision**

(i) .....

(ii) .....

(iii) .....

(Please use additional sheets where necessary)

(g) **Relevant year(s) of assessment**: .....

Name of Appellant or representative of Appellant:

.....

Signature: .....

Date: .....

FOR OFFICE USE ONLY

Date received by Executive Secretary: .....

Time of receipt: .....

Executive Secretary:

Name: .....

Signature: .....

.....

ITAB Official Stamp

Form Three

(regulation 40 (1)(a)

NOTICE OF DISCONTINUANCE BEFORE THE APPEAL

INDEPENDENT TAX APPEALS BOARD

Appeal No: .....

(To be endorsed by the Independent Tax Appeals Board)

Between.....(Appellant)

And

The Commissioner-General, Ghana Revenue Authority ..... (Respondent)

To the Executive Secretary:

The Appellant withdraws the appeal against the Respondent.

Reason(s) for withdrawal:.....

Name of Appellant or representative of the Appellant: .....

Signature: ..... Date: .....

FOR OFFICE USE ONLY

Date received by Executive Secretary: .....

Time of receipt: .....

Executive Secretary:

Name: .....

Signature: .....

.....

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REVENUE ADMINISTRATION REGULATIONS, 2025

Form Four

(regulation 40 (1)(b))

NOTICE OF DISCONTINUANCE DURING THE APPEAL

INDEPENDENT TAX APPEALS BOARD

Appeal No: .....
(To be endorsed by the Independent Tax Appeals Board)

Between.....(Appellant)

And

The Commissioner-General, Ghana Revenue Authority ..... (Respondent)

To the Executive Secretary:
The Appellant withdraws the appeal against the Respondent.
Reason(s) for withdrawal:.....
Name of Appellant or representative of the Appellant: .....

Signature: ..... Date: .....

FOR OFFICE USE ONLY

Date received by Executive Secretary: .....
Time of receipt: .....
Executive Secretary:
Name: .....
Signature: .....

.....
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Form Five

(regulation 42 (1)(a))

NOTICE OF CONCESSION BEFORE THE APPEAL

INDEPENDENT TAX APPEALS BOARD

Appeal No: .....

(To be endorsed by the Independent Tax Appeals Board)

Between.....(Appellant)

And

The Commissioner-General, Ghana Revenue Authority ..... (Respondent)

To the Executive Secretary:

The Appellant withdraws the appeal against the Respondent.

Reason(s) for withdrawal:.....

Name of Appellant or representative of the Appellant: .....

Signature: ..... Date: .....

FOR OFFICE USE ONLY

Date received by Executive Secretary: .....

Time of receipt: .....

Executive Secretary:

Name: .....

Signature: .....

.....

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Form Six

(regulation 42 (1)(b))

NOTICE OF CONCESSION AT THE APPEAL

INDEPENDENT TAX APPEALS BOARD

Appeal No: .....

(To be endorsed by the Independent Tax Appeals Board)

Between.....(Appellant)

And

The Commissioner-General, Ghana Revenue Authority ..... (Respondent)

To the Executive Secretary:

The Appellant withdraws the appeal against the Respondent.

Reason(s) for withdrawal:.....

Name of Appellant or representative of the Appellant: .....

Signature: ..... Date: .....

FOR OFFICE USE ONLY

Date received by Executive Secretary: .....

Time of receipt: .....

Executive Secretary:

Name: .....

Signature: .....

.....

ITAB Official Stamp

DR. CASSIEL ATO FORSON (MP)
Minister responsible for Finance

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